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Turasóireachta agus Fostaíochta  
Department of Enterprise,  
Tourism and Employment

# Public Consultation on proposed changes to the Companies Act 2014 and related legislation

November 2025

## **Purpose:**

The Department of Enterprise, Tourism and Employment is seeking the views of stakeholders and interested parties on proposed changes to the Companies Act 2014 (“the 2014 Act”), in relation to access to the residential addresses of company officers and with similar changes to be reflected in the drafting of the Co-Operative Societies Bill and the Registration of Limited Partnership and Business Names Bill.

## **Background:**

Under the 2014 Act, companies must keep and make available a Register of Directors and Secretaries containing, amongst other information, the “usual residential addresses” of the directors and secretaries (“relevant officers”). Company filings with the Companies Registration Office (CRO) in relation to incorporation, appointment / change of directors and annual returns also include the “usual residential addresses” of relevant officers.

Under the Companies Act (Section 150) (No. 2) Regulations 2015 (“the 2015 Regulations”), a relevant officer may apply to the Registrar of Companies, using a T1 application form and including a letter of support from a member of An Garda Síochána at a rank of Chief Superintendent or higher, to withhold his or her “usual residential address” from the register held by the company and from the Register of Companies, on the ground of personal safety or security.

## Review by the CLRG:

The Company Law Review Group (CLRG) has reviewed the provisions in company law relating to the disclosure of the residential addresses of company officers. In October 2025, the CLRG submitted a “*Report on the Review of the provisions pertaining to the disclosure of an officer’s residential addresses having regard to company transparency requirements and GDPR*” to the Minister with recommendations for amendments to company law. The report is available on the [Publications - CLRG](#).

The report contains the following six recommendations:

1. The Group recommends legislative change to preclude the default public availability without qualification, in the operation of the 2014 Act, of Relevant Officers’ usual residential addresses as contained in the Register and submitted as prescribed to the CRO. This recommendation is contingent on there being appropriate timely mechanisms for the CRO, members of the public, relevant authorities and other interested parties (such as creditors) to effectively engage with and identify Relevant Officers.
2. The Group recommends legislative change to require that, in addition to their residential address, Relevant Officers provide a contact address, which could be their usual residential address, the registered office of the company, or another address as prescribed. This contact address must be located in the State. The contact address will be the only address that appears to the public on the Register kept by the company and that is made publicly available without restriction by the CRO.
3. The Group recommends legislative change as above to also preclude the default public availability without qualification of residential addresses in the case of companies required to register pursuant to Part 21 of the 2014 Act (external companies).
4. The Group recommends that the legislative change proposed in the first recommendation should provide for the timely permitted disclosure of the usual residential address. The Group views that categories to whom disclosure is permitted should include competent authorities and other actors who require the usual residential address for the purposes of law enforcement, regulatory compliance and judicial proceedings. The Review Group recommends that the question of serving proceedings be clarified in the implementing legislation.
5. The Group recommends that, therefore, in a context where the usual residential address is no longer publicly available without restriction, the 2015 Regulations should be repealed and appropriate legislative change made to s150 of the 2014 Act. Relevant Officers, who successfully made a T1 application and currently use the company’s registered office address, should provide a usual residential address to the Registrar and failure to do so should be an offence.
6. The Group recommends that the legislative change does not have retrospective effect and applies from the date of the coming into effect of the statutory changes.

## **Proposed approach:**

The Department concurs with the recommendations of the CLRG Report, which would require amendments to the Companies Act 2014, and proposes to reflect a similar approach in legislation currently being developed, namely the Co-operative Societies Bill and the Registration of Limited Partnerships and Business Names Bill.

The response template is divided into three parts dealing with the proposed changes to the Companies Act (Section A), the Co-operative Societies Bill (Section B) and the Registration of Limited Partnerships and Business Names Bill (Section C). Submissions can address any or all parts.

## Section A: Proposed amendments to the Companies Act 2014

Currently residential addresses of “relevant officers” are held on a company’s Register of Directors and Secretaries and supplied to the CRO when a company is incorporated, when appointing / changing details of directors and when filing annual returns (unless a T1 application has been successful). This information is available to the public.

It is intended to amend the 2014 Act to provide that relevant officers of a company (directors and secretaries<sup>1</sup>) may provide a “contact address”, for the purposes of access by the public. The “contact address” may be a relevant officer’s “usual residential address”, the registered office of the company, or another address as prescribed by the Minister. The “contact address” must be an address located in the State at which documents may be effectively served on the relevant officer.

The “contact address” will be the only address published on the company’s Register of Directors and Secretaries and the Register of Members, and on the Register of Companies maintained by the CRO. However, both the company and CRO will continue to have a record of the “usual residential address”.

Access to the “usual residential address” will be restricted and will only be available on the Register of Companies to relevant entities as prescribed by the Minister. However, a court may order the disclosure of the “usual residential

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<sup>1</sup> A secretary may be an individual, a body corporate, or a firm. The proposed amendment only applies to individuals, as they must provide a usual residential address.

address” by the company or by the CRO to third parties, where the “contact address” is not effective for service for the purpose of access to justice.

It is intended to repeal the 2015 Regulations. Relevant officers previously granted an exemption under the 2015 Regulations may continue to use the registered office address or another address as the “contact address” but will be required to provide “a usual residential address” to the company, which will also be filed with the CRO (which will not be available to the public).

The changes will not have retrospective effect so the “usual residential address” of relevant officers will continue to be available on previous filings with the CRO.

## **Implications of the proposed changes for information maintained by companies:**

### *Register of Directors and Secretaries*

A relevant officer may, at any time, avail of the option to supply the company with an alternative “contact address”, in addition to their “usual residential address” that has already been provided. The company must then amend the company’s Register of Directors and Secretaries and replace the “usual residential address” with the “contact address” for the relevant officer in question.

However, the company must retain the “usual residential address” separately. The “usual residential address” would only be provided by the company to third parties on foot of a court order.

Any relevant officer who changed their “usual residential address” must notify the company. Similarly, any change to the “contact address” must also be notified to the company.

Where a relevant officer was previously successful in a T1 application, the “usual residential address” would be provided to the company (but would be retained separately and not included on the Register maintained by the company).

### *Register of Members*

A company is also required to maintain details, including addresses of Members on a Register of Members. Relevant officers who are also members of the company have their details, including an address, maintained on the Register of Members. However, it should be noted that the address does not need to be the “usual residential address”.

In circumstances where the relevant officer wishes to avail of the option of providing a “contact address” for the purpose of the Register of Directors and Secretaries and where the address provided for the Register of Members was indeed the “usual residential address”, then the relevant officer should request that this address be replaced with the “contact address” – otherwise the “usual residential address” would remain available to the public via access to the Register of Members.

#### **Question A1:**

**Do you have any views on the intended approach relating to the maintenance by companies of address details of relevant officers?**

## **Implications of the proposed changes for filing with the Companies Registration Office:**

When a company is provided with a “contact address” for a relevant officer, there will be an obligation to make an appropriate filing with the CRO notifying the change of details. In such circumstances, any subsequent filing with the CRO, which require relevant officer details (i.e. change of director details, filing of annual returns), must also include the “contact address”.

When the company is notified of a change to either the “contact address” or the “usual residential address”, there will also be an obligation to make an appropriate filing with the CRO notifying the change of details.

Where a relevant officer was previously successful in a T1 application, that relevant officer will be required to provide a “usual residential address” to the company. The company will be required to file the “usual residential address” for this officer with the CRO. It should be noted that subsequent filing of the company’s annual return cannot proceed without the “usual residential address” being provided.

The “contact address” will be the only address on the public record on the Register of Companies. The “usual residential address” would only be available from the CRO to relevant entities, as prescribed by the Minister.

### **Question A2:**

**Do you have any views on the intended approach relating to the filing with, and maintenance by, the Companies Registration Office of address details of relevant officers?**



## **Restricted access to the “usual residential address”:**

It is intended to provide that the Minister should prescribe relevant entities, for the purposes of law enforcement, regulatory compliance and judicial proceedings, to whom disclosure, from the Register of Companies, of the relevant officer’s “usual residential address” should be permitted.

The proposed list of such entities is based on the current Tier 1 users of the Register of Beneficial Ownership of Companies and Industrial and Provident Societies, as provided for under the RBO Regulations<sup>2</sup>, and is as follows:

- An Garda Síochána
- Financial Intelligence Unit (FIU) Ireland
- Revenue Commissioners
- Criminal Assets Bureau (CAB)
- Central Bank of Ireland
- Department of Justice & Equality
- Property Services Regulatory Authority
- Legal Services Regulatory Authority
- Law Society of Ireland
- General Council of the Bar of Ireland
- Designated accountancy body
- Inspectors appointed by the Director of Corporate Enforcement.

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<sup>2</sup> Regulation 24 of the [European Union \(Anti-Money Laundering: Beneficial Ownership of Corporate Entities\) Regulations 2019 \(S.I. 110 of 2019\)](#)

**Question A3:**

**Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of relevant officers?**

**Question A4:**

**Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of relevant officers?**

## **Section B: Proposed changes to the Co-operative Societies Bill**

The Co-operatives Societies Bill is currently at an advance stage of drafting. The approach to dealing with residential addresses of directors and secretaries of Co-operative Societies (“relevant officers”) was based on the approach taken in the Companies Act 2014. Accordingly, the issues raised in the aforementioned CLRG report have implications for the manner in which residential addresses of relevant officers will be dealt with in the Co-operative Societies Bill.

It is proposed to adopt a similar approach in relation to the “usual residential address” of relevant officers of Co-operative Societies as has been set out with regard to relevant officers of companies. The approach as set out below will be reflected in the final drafting of the Co-operative Societies Bill.

### **Implications for information retained by a Co-operative Society:**

#### *Register of Directors and Secretaries*

A relevant officer may, at any time, avail of the option to supply the co-operative society with an alternative “contact address”, in addition to their “usual residential address” that has already been provided. The co-operative society must then amend the co-operative society’s Register of Directors and Secretaries and replace the “usual residential address” with the “contact address” for the relevant officer in question.

However, the co-operative society must retain the “usual residential address” separately. The “usual residential address” would only be provided by the co-operative society to third parties on foot of a court order.

Any relevant officer who changed their “usual residential address” must notify the co-operative society. Similarly, any change to the “contact address” must also be notified to the co-operative society.

### *Register of Members*

A co-operative society is also required to maintain details, including addresses of Members on a Register of Members. Relevant officers who are also members of the co-operative society have their details, including an address, maintained on the Register of Members. However, it should be noted that the address does not need to be the “usual residential address”.

In circumstances where the relevant officer wishes to avail of the option of providing a “contact address” for the purpose of the Register of Directors and Secretaries and where the address provided for the Register of Members was indeed the “usual residential address”, then the relevant officer should request that this address be replaced with the “contact address” – otherwise the “usual residential address” would remain available to the public via access to the Register of Members.

**Question B1:**

**Do you have any views on the intended approach relating to the maintenance by co-operative societies of address details of relevant officers?**

## **Implications of the proposed changes for information maintained by the Registrar of Co-operative Societies:**

When a co-operative society is provided with a “contact address” for a relevant officer, there will be an obligation to make an appropriate filing with the Registrar of Co-operative Societies notifying the change of details. In such circumstances, any subsequent filing with the Registrar, which require relevant officer details (i.e. change of director details, filing of annual returns), must also include the “contact address”.

When the co-operative society is notified of a change to either the “contact address” or the “usual residential address”, there will also be an obligation to make an appropriate filing with the Registrar of Co-operative Societies notifying the change of details.

The “contact address” will be the only address on the public record on the Register of Co-operative Societies. The “usual residential address” would only be available from the Registrar to relevant entities, as prescribed by the Minister.

### **Question B2:**

**Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Co-operative Societies of address details of relevant officers of co-operative societies?**

## **Restricted access to the “usual residential address”:**

It is intended to provide that the Minister should prescribe relevant entities, for the purposes of law enforcement, regulatory compliance and judicial proceedings, to whom disclosure, from the Register of Co-operative Societies, of the relevant officer’s “usual residential address” should be permitted.

The proposed list of such entities is based on the current Tier 1 users of the Register of Beneficial Ownership of Companies and Industrial and Provident Societies, as provided for under the RBO Regulations<sup>3</sup>, and is as follows:

- An Garda Síochána
- Financial Intelligence Unit (FIU) Ireland
- Revenue Commissioners
- Criminal Assets Bureau (CAB)
- Central Bank of Ireland
- Department of Justice & Equality
- Property Services Regulatory Authority
- Legal Services Regulatory Authority
- Law Society of Ireland
- General Council of the Bar of Ireland
- Designated accountancy body
- Inspectors appointed by the Director of Corporate Enforcement.

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<sup>3</sup> Regulation 24 of the [European Union \(Anti-Money Laundering: Beneficial Ownership of Corporate Entities\) Regulations 2019 \(S.I. 110 of 2019\)](#)

**Question B3:**

**Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of relevant officers of co-operative societies?**

**Question B4:**

**Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of relevant officers of co-operative societies?**

## **Section C: Changes to the Registration of Limited Partnerships and Business Names Bill**

The issues raised in the aforementioned CLRG report have implications for the manner in which the “usual residential address” requirements will be dealt with in the Registration of Limited Partnerships and Business Names Bill.

It is proposed to adopt a similar approach in relation to the “usual residential address” of a general partner or limited partner of a Limited Partnership (LP) as has been set out for relevant officers of companies. The approach will also apply to an applicant who is a natural person applying to register a business name.

### **Implications for information retained by the LP:**

A partner, who is a natural person may, at any time, avail of the option to supply the limited partnership (LP) with an alternative “contact address”, in addition to their “usual residential address”.

However, the LP must retain the “usual residential address” separately. The “usual residential address” would only be provided by the LP to third parties on foot of a court order.

Any partner who changed their “usual residential address” must notify the LP. Similarly, any change to the “contact address” must also be notified to the LP.



**Question C1:**

In relation to the implications for Limited Partnerships, do you have any comments on the proposals?

**Implications of the proposed changes for information on LPs maintained by the Registrar of Companies:**

When an LP is provided with a “contact address” for a partner, there will be an obligation to make an appropriate filing with the Registrar of Companies notifying the change of details”.

When the LP is notified of a change to either the “contact address” or the “usual residential address”, there will also be an obligation to make an appropriate filing with the Registrar of Companies notifying the change of details.

The “contact address” will be the only address on the public record on the Register of Limited Partnerships. The “usual residential address” would only be available from the Registrar to relevant entities, as prescribed by the Minister.

**Question C2:**

**Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Companies of address details of a partner in a Limited Partnership?**

## **Implications of the proposed changes for information on Register of Business names maintained by the Registrar of Companies:**

A natural person who applies to register a business name may provide a “contact address” in addition to his or her “usual residential address” and the contact address shall only be available on the public register.

Access to the "usual residential address" will be restricted and will only be available on the Register of Companies to relevant entities as prescribed by the Minister. However, a court may order the disclosure of the “usual residential address” by the CRO to third parties, where the “contact address” is not effective for service for the purpose of access to justice.

### **Question C3:**

**Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Companies of address details of a person registering a business name?**

## **Restricted access to the “usual residential address” for an LP and a registered business name:**

It is intended to provide that the Minister should prescribe relevant entities, for the purposes of law enforcement, regulatory compliance and judicial proceedings, to whom disclosure, from the Register of Companies, of the partner’s or a registered business name applicant’s “usual residential address” should be permitted.

The proposed list of such entities is based on the current Tier 1 users of the Register of Beneficial Ownership of Companies and Industrial and Provident Societies, as provided for under the RBO Regulations<sup>4</sup>, and is as follows:

- An Garda Síochána
- Financial Intelligence Unit (FIU) Ireland
- Revenue Commissioners
- Criminal Assets Bureau (CAB)
- Central Bank of Ireland
- Department of Justice & Equality
- Property Services Regulatory Authority
- Legal Services Regulatory Authority
- Law Society of Ireland
- General Council of the Bar of Ireland
- Designated accountancy body
- Inspectors appointed by the Director of Corporate Enforcement.

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<sup>4</sup> Regulation 24 of the [European Union \(Anti-Money Laundering: Beneficial Ownership of Corporate Entities\) Regulations 2019 \(S.I. 110 of 2019\)](#)

**Question C4:**

**Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of a partner of a Limited Partnership or a registered business name applicant?**

**Question C5:**

**Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of a partner of a Limited Partnership or a registered business name applicant?**